6. *Insertion of new section 91-A in Tamil Nadu Act 35 of 1972.*— After section 91 of the principal Act, the following section shall be inserted, namely :—

" 91-A. *Delegation of powers by appropriate planning authority.*—

(1) The appropriate planning authority may, subject to such conditions as may be prescribed, authorise by order any Committee or officer specified in such order to exercise any of the powers vested in such appropriate planning authority by this Act and may cancel such order.

(2) The exercise of any power delegated under sub-section (1) *shall be subject to such restrictions and conditions as may be specified in the order*, and also to control and revision by the appropriate planning authority.".

இணைப்பு IV

[115 ஆம் பக்கத்தில் இனம் 7 (4) கான அடிக்குறிப்பைக் காண்க.]

L. A. Bill No. 40 of 1973.

(As passed by the Assembly)

A Bill further to amend the Tamil Nadu General Sales Tax Act, 1959.

Be it enacted by the Legisltature of the State of Tamil Nadu in the Twenty-fourth Year of the Republic of India as follows :—

1. *Short title and commencement.*—(1) This Act may be called the Tamil Nadu General Sales Tax (Second Amendment) Act, 1973.

(2) (*a*) Section 2 and clause (iv) of section 6 shall be deemed to have come into force on the 1st September 1973 ;

(*b*) section 3 [except sub-caluse (*a*) of clause ii], clauses (ii) (iii) and (v) of section 6 and section 7 [except clauses (i) and (v)] shall be deemed to have come into force on the 1st April 1973 ;

(*c*) section 4 shall be deemed to have come into force on the 28th June 1971 ;

(*d*) clause (i) of section 6 shall be deemed to have come into force on the 16th November 1973 ;

(*e*) clause (v) of section 7 and section 8 shall be deemed to have come into force on the 1st October 1973.

2. *Amendment of section* 3, *Tamil Nadu Act* 1 *of* 1959.—In the proviso to sub-section (1) of section 3 of the Tamil Nadu General Sales Tax Act, 1959 (Tamil Nadu Act 1 of 1959) (hereinafter referred to as the principal Act),—

(i) in clause (i), the expression " wheat products (for example wheat flour, sooji and wheat bran) " shall be omitted ;

(i) in clause (ii), the words " wheat products " shall be omitted.

3. *Amendment of section* 4-A, *Tamil Nadu Act* 1 *of* 1959.—In section 4-A of the principal Act.—

(i) in the marginal heading, for the word " Refund ", the words " Reimbursement or refund " shall be substituted ;

(ii) in sub-section (1),—

(*a*) for the words " the tax so levied and collected ", the expression " and tax has been paid under the Central Sales Tax Act, 1956 (Central Act 74 of 1956), in respect of the sale of such goods in the course of inter-State trade or commerce, the tax levied and collected under section 4 or 7-A " shall be, and shall be deemed always to have been substituted ;

(*b*) for the words " shall be refunded to such person ", the words " shall be reimbursed to the person making such sale in the course of inter-state trade or commerce " shall be substituted.

4. *Amendment of section* 7, *Tamil Nadu Act* 1 *of* 1959.—In clause (xv) of sub-section (1) of section 7 of the principal Act, for the words " is less than one lakh of rupees ", the words " is not more than one lakh of rupees " shall be substituted.

5. *Amendment of section* 34-*A*, *Tamil Nadu Act* 1 *of* 1959.—In section 34-A of the principal Act, for the words " The Board of Revenue " in the two places where they occur, the words " The Chairman of the Appellate Tribunal " shall be substituted.

6. *Amendment of First Schedule to Tamil Nadu Act* 1 *of* 1959.—In the First Schedule to the principal Act.—

(i) in item 35, for the figures " 5½" in column (4), the figures " 8½" shall be substituted.

(ii) for item 69 and the entries relating thereto, the following item and entries shall be substituted, namely :—

" 69. Coconut [other than those falling under sub-item (viii) of item 6 of the Second Schedule].	At the point of first purchase in the State.	5 " ;

(iii) item 69-A and the entries relating thereto shall be omitted ;

(iv) after item 74 and the entries relating thereto, the following item and entries shall be added, namely:—

" 75. Wheat products (for example, wheat flour, sooji and wheat bran.)	At the point of first sale in the State.	2 ":

(v) after item 75 and the entries relating thereto, as so added the following item and entries shall be added, namely :—

" 76. Cardamom	At the point of first purchase in the State.	3 " ;

7. *Amendment of Second Schedule to Tamil Nadu Act* 1 *of* 1959.—In the Second Schedule to the principal Act,—

(i) in item 1, for the entries in column (2), the following entriesl shall be, and shall be deemed always to have been, substituted, namely :—

" Coal, including coke in all its forms, but excudilng charcoal :

Provided that during the period commencing on the 23rd February 1967 and ending with the 1st April 1973, this clause shall have effect subject to the modifiation that the words "but excluding charcoal" had been omitted. " ;

(ii) in item 4, for the entries in column (2), the following entries shall be substituted, namely :—

" Iron and steel, that is to say,—

(i) pig iron and cast iron including ingot moulds bottom plates, iron scrap, cast iron scrap, runner scrap andiron skull scrap.

(ii) steel semis (ingots, slabs, blooms and billets of all qualities, shapes and sizes) ;

(iii) skelp bars, tin bars, sheet bars, hoe-bars and sleeper bars ;

(iv) steel bars (rounds, rods, squares, flats, octagons and hexagons, plain and ribbed or twisted, in coil form as well as straight lengths) ;

(v) steel structurals (angles, joints, channels, trees, sheet Piling sections, Z Section or any other rolled sections).

(vi) sheets, hoops, strips and skelp, both black and galvanised, hot and cold rolled, plain and corrugated, in all qualities, in straight lengths and in coil form, as rolled and in rivetted condition ;

(vii) plates both plain and chequered in all qualities;

(viii) discs, rings, forgings and steel castings;

(ix) tool, alloy and special steels of any of the above categories;

(x) steel melting scrap in all forms including steel skull, turnings and borings;

(xi) steel tubes, both welded and seamless, of all diameters and lengths, including tube fittings;

(xii) tin-plates, both hot dipped and electrolytic and tinfree plates;

(xiii) fish plates bars, bearing plate bars, crossing sleeper bars, fish plates, bearing plates, crossing sleepers and pressed steel sleepers, rails-heavy and light crane rails;

(xiv) wheels, tyres, axles and wheel sets;

(xv) wire rods and wires-rolled, drawn, galvanised aluminised, tinned or coated such as by copper;

(xvi) defectives, rejects, cuttings or end pieces of any of the above categories.";

(iii) in item 5, for the entries in column (2), the following entries shall be substituted, namely :—

"Jute, that is to say, the fibre extracted from plants belonging to the species *Corchorus capsularis* and *Corchorus olitorius* and the fibre known as mesta or bimli extracted from palants of the species *Hibiscus cannabinus* and *Hibiscus sabdariffa -Varaltissima* and the fibre known as *Sunn or Sunnhemp* extracted from plants of the species *crotakarua juncea* whether baled or otherwise.";

(iv) for item 6 and the entries relating thereto, the following item and entries shall be substituted, namely :—

Oil seeds, that is to say,—

(i) groundnut or peanut (*Arabichis hypogaea*)	At the point of first purchase in the State.	1½
(ii) Sesamum or Til (*Sesamum orientale*);	At the point of first sale in the State.	3

(iii) **Cotton seed** (*Gossypium Spp.*) ;	At the point of first sale in the State.	3
(iv) Soyabean (*Glycine seja*) ;	Do.	3
(v) Rapeseed and Mustard—		
(1) Toria (*Brassica compestris var toria*) ; (2) Rai (*Brassica Juncea*) ; (3) Jamba—Taramira (*Eruca Satiya*) ; (4) Sarson, yellow and brown (*Brassica campestris var sarson*) ; (5) Banarsi Rai or True Mustard (*Brassica nigra*) ;	Do.	3
(vi) Linseed (*Linum usitatissimum*) ;	At the point of first sale in the State.	3
(vii) Castor (*Ricinus communis*) ;	Do.	3
(viii) Coconut (i.e. Copra excluding tender coconuts) (*Cocos nucifera*) ;	At the point of first purchase in the State.	3
(ix) Sunflower (*Helianthus annus*) ;	At the point of first sale in in the State.	3
(x) Nigar seed (*Guiz otia abyssinica*) ;	Do.	3
(xi) Neem, vepa (*Azadirachta indica*) ;	Do.	3
(xii) Mahua, illupai, Ippe (*Madhuca indica M. Latifolia, Bassia, Latiafolia and Madhuca longifolia syn, M. Longifolia*) ;	Do	
(xiii) Karanja, Pongam, Honga (*Pongamia pinnata syn. P. Glabra*).	Do.	3
(xiv) Kusum (*Scleichera olsoasa syn. S. Trijuga.*	Do.	3

(xv) Punna, Undi (*Calo-Phyllum inophyllum*) ;	At the point of first sele in the State.	3
(xvi) Kokum (*Carcinia indica*):	Do.	3
(xvii) Sal (*Shorea robusta*) ;	Do.	3
(xviii) Tung (*Aleurites fordii* and *A. montana*) ;	Do.	3
(xix) Red palm (*Elasis guinensis*) ;	Do.	3
(xx) Safflower (*Carthanus tinctorius*).	Do.	3 ".

(v) in item 6 as so substitued, in sub-item (i), for the figures " 1½ " in column (4), the figure " 3 " shall be substituted.

8. *Validation of assessments etc.*—(1) Notwithstandiag anything contained in any judgment, decree or order of any court or other authority to the contrary, any assessment, re-assessment, levy or collection of any tax made or purporting to have been made, any action or thing taken or done in relation to such assessment, re-assessment, levy or collection under the provisions of the principal Act before the 1st October1973,shall be deemed to be as valid and effective as if such assessment, re-assessment levy or collection or action or thing had been made, taken or done under the principal Act as amended by sub-clause (*a*) of clause (ii) of section 3 and clause (i) of section 7 of this Act, and accordingly—

(*a*) all acts, proceedings, or things done or action taken by the State Government or by any officer of the State Government or by any other authority in connection with the assessment, re-assessment, levy or collection of such tax shall, for all purposes, be deemed to be and to have always been done or taken in accordance with law. ;

(*b*) no suit or other proceedings, shall be maintained or continued in any court or before any authority for the refund of any such tax ; and

(*c*) no court shall enforce any decree or order directing the refund of any such tax.

(2) For the removal of doubts, it is hereby declared that nothing in sub-section (1) shall be construed as preventing any person—

(*a*) from questioning in accordance with the provisions of the principal Act, as amended by this Act, the assessment, re-assessment, levy or collection of such tax for any period, or

(*b*) from claiming refund of any tax paid by him in excess of the amount due from him under the principal Act as amended by this Act.

9. *Repeal.*—The Tamil Nadu General Tax (Amendment) Ordinance, 1973 (Tamil Nadu Ordinance 6 of 1973), is hereby repealed.

I certify that this is a Money Bill.

Fort St. George, Madras,
Date: 3rd December 1973.

K. GOVINDAN,
Speaker,
Tamil Nabu Legislative **Assembly.**

தமிழ்நாடு சட்டமன்றப் பேரவை
TAMIL NADU LEGISLATIVE ASSEMBLY
வாய்மையே வெல்லும்
TRUTH ALONE TRIUMPHS